

UNITED STATES BANKRUPTCY COURT**District of Nebraska**In Re: Sanitary and Improvement District #509Case No. 09-83145**Debtor**

(if known)

Chapter 9**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

	(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code of employee, agent, or department of creditor familiar with claim who may be contacted.	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff.	(5) Amount of claim [if secured also state value of security]
1	Allan Lozier Dianne S Lozier TTES 6336 Pershing Dr Omaha NE 68110				2,246,664.35
2	D.A. Davidson & Co John E Kuehl 1111 N 102nd Court, Suite 300 Omaha NE 68114				1,616,199.15
3	Ronald Cizek Family Trust Ronald J Cizek TTEE 17427 Island Circle Bennington NE 68007				695,500
4	Wells Fargo for Robert Baker Wells Fargo Bank NE 13625 California St Suite 200 Omaha NE 68154				535,000

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5	Michael J Hogan 818 Tara Plaza Papillion NE 68046-2044				442,447.68
6	Timothy O'Neil Trust Timothy O'Neill TTEE 2303 So 89th Court Omaha NE 68124				411,950
7	Mary L Traudt Rev Trust Mary L Traudt TTEE 1390 Caxambas Court Marco Island FL 34145-6602				408,103.54
8	Booth & Co/Northern Trust for J. Baker Attn: Rubie Vega 2nd Street, Suite 1401 Jersey City, NJ 07311				267,500
9	Home State Bank 218 Main St Louisville NE 68037				160,500
10	Robert Reed Successor TTEE Robert A Reed Rev Trust 9728 Nottingham Dr Omaha NE 68114				149,800
11	Leonard Pacer Living Trust Leonard A Pacer TTEE 5707 S 119th Plz Omaha NE 68137				112,350
12	Censtat Financial Services 1212 N 96th St Omaha NE 68134-0350				107,000

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13	James Maenner 11213 Davenport St Suite 300 Omaha NE 68154-2604				107,000
14	Progressive Municipal Bond 12829 W Dodge Rd Omaha NE 68154				107,000
15	Richard Peterson 1036 Skyline Dr Elkhorn NE 68022				103,752.09
16	Dan Smith IRA DA Davidson Cust for Dan Smith IRA 1111 N 102nd Court, Suite 300 Omaha NE 68114				96,313.69
17	Robert Wellendorf Rev Trust Robert Wellendorf TTEE 1145 Skyline Drive Omaha NE 68022-1731				96,300
18	Donald Gary Kathol IRA DA Davidson Cust for Donald Gary Kathol FL VR IRA 6016 Country Club Oaks Place Omaha NE 68152				96,300
19	Joann Glasshoff 12202 S 234th St Gretna NE 68028-4720				92,324.25
20	Howard Friedman 26657 Blondo Court Waterloo NE 68069				80,307.31

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION**

I, the undersigned authorized agent of the corporation named as the Debtor in this case, declare under penalty of perjury that I have read the foregoing "List of Creditors Holding 20 Largest Unsecured Claims" and that it is true and correct to the best of my knowledge, information and belief.

Date

X /s/ John E. Kuehl

Signature of Authorized Individual

John E. Kuehl, Authorized Representative

Printed Name and Title